1. Background
The Working Group on Compliance Audit was established in Budapest 10\textsuperscript{th} of October 2004, with the overall objective to develop INTOSAI Guidelines on Compliance Audit. The Working Group was renamed Compliance Audit Subcommittee (CAS) after establishment of the Professional Standards Committee, but its tasks remained the same.

2. Objective
The objective of the Compliance Audit Subcommittee is to develop high quality, globally accepted guidelines for Compliance Audit in the public sector.

Strategy
The objective will be reached by cooperation, participation and commitment by all committee members and the INTOSAI community, and by cooperation with other standard setting bodies.

The compliance audit guidelines
The compliance audit guidelines consist of one introductory document and set of operational guidelines to be read as stand-alone documents.

3. Organisation
Membership
In accordance with the Terms of Reference of the INTOSAI Professional Standards Committee, the CAS membership should be limited to approximately 15 SAIs. Decisions regarding membership are made at the discretion of the Chair. Access to membership should take into consideration the need for a broad regional representation in the committee.

Full committee membership requires partaking in activities related to Compliance Audit at regional level, participation in committee subgroups and hearings.

Sub-Committee Chair
The Office of the Auditor general of Norway is the Chair of the INTOSAI Compliance Audit Subcommittee and the host of the CAS Secretariat.
**CAS secretariat**
The CAS secretariat is responsible for administrative processed to facilitate the activities of the committee and reports to the chair of CAS.

4. **Operations**
The sub-committee and its processes are administered and managed in accordance with the INTOSAI Handbook for Committees and the PSC due process.

**Meetings**
CAS meets at least once a year to discuss the development of the INTOSAI Compliance Audit Guidelines and related operational matters.

More than half the member SAIs needs to be present to form a quorum. Each member SAI has one vote. If a vote is called, more than half the member SAIs present is considered a majority vote and is sufficient to approve decisions.

**Language**
The working language of CAS is English. All meetings are conducted in English only and all written communication within or from the subcommittee are carried out in English.

5. **Reporting**
CAS will report to the PSC as described in the PSC Terms of Reference and as requested.